

Internal Revenue bulletin

Bulletin No. 1999-39
September 27, 1999

HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

EMPLOYEE PLANS

Notice 99-49, page 436.

Weighted average interest rate update. Guidelines are set forth for determining for September 1999 the weighted average interest rate and the resulting permissible range of interest rates used to calculate current liability for purposes of the full funding limitation of section 412(c)(7) of the Code.

EXEMPT ORGANIZATIONS

Announcement 99-94, page 437.

A list is given of organizations now classified as private foundations.

Finding Lists begin on page ii.



Department of the Treasury
Internal Revenue Service

The IRS Mission

Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities

and by applying the tax law with integrity and fairness to all.

Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly and may be obtained from the Superintendent of Documents on a subscription basis. Bulletin contents are consolidated semiannually into Cumulative Bulletins, which are sold on a single-copy basis.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and proce-

dures must be considered, and Service personnel and others concerned are cautioned against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

Part I.—1986 Code.

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

Part II.—Treaties and Tax Legislation.

This part is divided into two subparts as follows: Subpart A, Tax Conventions, and Subpart B, Legislation and Related Committee Reports.

Part III.—Administrative, Procedural, and Miscellaneous.

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

Part IV.—Items of General Interest.

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The first Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the first Bulletin of the succeeding semiannual period, respectively.

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Part III. Administrative, Procedural, and Miscellaneous

Weighted Average Interest Rate Update

Notice 99-49

Notice 88-73 provides guidelines for determining the weighted average interest rate and the resulting permissible range of

interest rates used to calculate current liability for the purpose of the full funding limitation of § 412(c)(7) of the Internal Revenue Code as amended by the Omnibus Budget Reconciliation Act of 1987 and as further amended by the Uruguay Round Agreements Act, Pub. L. 103-465 (GATT).

The average yield on the 30-year Treasury Constant Maturities for August 1999 is 6.07 percent.

The following rates were determined for the plan years beginning in the month shown below.

Month	Year	Weighted Average	90% to 105% Permissible Range	90% to 110% Permissible Range
September	1999	6.00	5.40 to 6.30	5.40 to 6.60

Drafting Information

The principal author of this notice is Todd Newman of the Employee Plans Division. For further information regarding

this notice, call (202) 622-6076 between 2:30 and 3:30 p.m. Eastern time (not a toll-free number). Mr. Newman's number is (202) 622-8458 (also not a toll-free number).

Part IV. Items of General Interest

Foundations Status of Certain Organizations

Announcement 99-94

The following organizations have failed to establish or have been unable to maintain their status as public charities or as operating foundations. Accordingly, grantors and contributors may not, after this date, rely on previous rulings or designations in the Cumulative List of Organizations (Publication 78), or on the presumption arising from the filing of notices under section 508(b) of the Code. This listing does *not* indicate that the organizations have lost their status as organizations described in section 501(c)(3), eligible to receive deductible contributions.

Former Public Charities. The following organizations (which have been treated as organizations that are not private foundations described in section 509(a) of the Code) are now classified as private foundations:

Quincy Junior College Student Government Association Inc., Quincy, MA
R H C D S Educational Scholarship Fund Inc., Torrance, CA
Ram-Sacc Inc., Ramsey, NJ
Ramapo Central Foundation Inc., Suffern, NY
Randolph County Council for the Prevention of Child Abuse Inc., Cuthbert, GA
Reading Residential Programs Inc., Wakefield, MA
Region A Partnership for Children, Sylva, NC
Religious Alliance for Decency, Lakewood, CO
Research Center of Communications Psychology Inc., New York, NY
Research Education & Development Fund Inc. of the Suffolk for Women, Hauppauge, NY
Residents Promoting A Better Community, Lafayette, TN
Resource Center Foundation Inc., Grand Junction, CO
Respitecare Incorporated, Evanston, IL
Retro Theatre Inc., Chicago, IL
Richard Leigh Walker Foundation for Journalists, Atlanta, GA
Richmond Triangle Players, Richmond, VA

Rieck Center for Habitat Studies, Findlay, OH
Ritz Community Theater Project Inc., Sanford, FL
River Town of Jacksonville Inc., Jacksonville, FL
Rivers of Living Waters Ministries Inc., Nashville, GA
Riverside County Latino Commission on Alcohol & Drug Abuse, Indio, CA
Riverside the Farnsley-Moremen Landing Inc., Louisville, KY
Robert E. Ellis Middle School PTO, Hendersonville, TN
Roosevelt School Parents Association, Hubbard, OH
Rotary Charities Foundation of Effingham, Effingham, IL
Rotary Club of Arlington Heights-Breakfast Charitable Foundation, Arlington Heights, IL
Rotary Club of Bay Hill Charitable Foundation Inc., Orlando, FL
Royal Educational Foundation of Port Jefferson Incorporated, Port Jefferson, NY
Rural Colorado Arts Access Project, Denver, CO
Russian American Exchanges Inc., Pittsford, NY
Sacred Heart Village Inc., Cincinnati, OH
Sail Program Inc., Ft. Lauderdale, FL
Salt Fork Valley Transportation Company, Pond Creek, OK
San Benito Housing Association, Hollister, CA
San Diego Music Theatre Inc., San Diego, CA
SBAM Small Business Loan Fund Inc., Lansing, MI
Schomburg Collection of Black History Life & Art Inc., New York, NY
Science and Technology Research Initiative to Develop Excellence, New York, NY
Second Chance Social Services, Riverside, CA
Second Source Servcorps, Chicago, IL
Selma Public Education Foundation, Selma, CA
Senseny Road Elementary School PTD, Winchester, VA
Sentry Services Inc., Dillsboro, IN
Sexual Assault Prevention and Awareness Inc., Schenectady, NY

Shady Side Hockey DbA Shady Side Academy Hockey Club, Pittsburgh, PA
Shasta Lake Gateway Library, Shasta Lake, CA
Shenango Area Youth Chorus, Hermitage, PA
Short Story Theatre, Wheaton, IL
Stone County Council on Aging Inc., Kimberling City, MO
Stoughton Educational Alliance Inc., Stoughton, MA
Straight From the Corner Promotions, St. Paul, MN
Success Network, Placitas, NM
Summa Foundation TR, New York, NY
Summit House of Brooklyn Inc., Brooklyn, NY
Sunny Rehabilitation House, Chicago, IL
Symphonic Friends of District Two, Spartanburg, SC
Synergy Housing Development Corp Inc., Whitehouse Station, NJ
Tacoma Master Chorale, Tacoma, WA
Tactile Museum for the Blind, Tempe, AZ
Take Time Out Inc., Farmington Hills, MI
Tele-Services Center Inc., St. Albans, NY
Temple Israel Endowment Funds, Minneapolis, MN
Tewksbury Historical Society Inc., Tewksbury, MA
Texas Highland Celtic Brigade Inc., Lubbock, TX
The Bedford Township Volunteer Fire Department, Shade, OH
The Corporation of the National Unborn Childrens Memorial, St. Louis, MO
The Federalist Center Inc., Highland Park, NJ
The Greater Harford Soccer Club Inc., Jarrettsville, MD
The Greater Washington Park Community Development Corporation, Chicago, IL
The Helping Hand Organization Inc., Glassboro, NJ
The Industrial Evolution Inc., Utica, NY
The Martin Karl Feldman Foundation, Wilmington, DE
The Mary N. Smith Alumni Association Incorporated, Rahway, NJ
The Metropolitan Singers, Marietta, GA
The Rainbows End, Park Forest, IL
The Richmond P C Rehab Lab Inc., Richmond, VA

The Robert A. Shuker Scholarship Fund Inc., Washington, DC
 The Samaritan Center, Minot, ND
 The Sephardic Youth Inc., Brooklyn, NY
 The Visitation Scholarship Program Inc., Chicago, IL
 The Volunteer Center of San Joaquin, Stockton, CA
 The Womens Project Fund, Austin, TX
 THI-10, Chicago, IL
 THI-11, Chicago, IL
 THI-9, Chicago, IL
 Tiffin Home Development Inc., Oak Ridge, TN
 Total Theatre Inc., Columbus, OH
 Triangle Assessment & Treatment Services Inc., Raleigh, NC
 Triangle Performance Ensemble Inc., Durham, NC
 United Harmony for Peace Inc., Somerville, MA
 United States Relief Fund Inc., White Plains, NY
 University Obstetrical and Gynecological Associates Inc., Las Vegas, NV
 Urban Childrens Mental Health Coalition, Denver, CO
 Urban Revitalization Community Development Corporation, Norfolk, VA
 Urban Youth Network, New York, NY
 Ventura County Homeless and Housing Coalition, Ventura, CA
 Veterans Community Leadership Corps Inc., Jackson, FL
 Visayan Association of Ventura County Inc., Oxnard, CA
 Vista Alegre Incorporated, Trinidad, CO
 Vocational Development Center Foundation Inc., Council Bluffs, IA
 Voluntary Organization for Learning, Gray, ME

Volunteers for Literacy of Crawford County, Alma, AR
 Vote USA-The Voter Outreach and Training Enterprise of the USA Inc., Washington, DC
 Voyages Inc., Plymouth, MA
 W A Wright Elem PTO, Mt. Juliet, TN
 Wantagh Foundation for Educational Excellence, Wantagh, NY
 Washakie Memorial Hospital Foundation Inc., Worland, WY
 Washington Beauty Network Education Trust Inc., Seat Pleasant, MD
 Washingtonville Police Athletic League, Washingtonville, NY
 Waukesha Area Arts Alliance, Waukesha, WI
 Waynesville Middle School Parent Teacher Organization, Waynesville, NC
 Welfare Action Program Inc., Bronx, NY
 Wellington Avenue Local Development Organization, Chicago, IL
 Wells Middle School Choir Booster Club, Houston, TX
 Wellspring Inc., Springfield, MO
 Western Maryland Symphony Association Inc., Cumberland, MD
 Westside Sexual Assault Services Network, Chicago, IL
 Weymouth Field of Dreams Committee Inc., Weymouth, MA
 White Plains Youth Fund Inc., White Plains, NY
 Whitely Neighborhood Council Inc., Muncie, IN
 Williamson County Casa Inc., Franklin, TN
 Willie Dejarnette Athletic Club, Chester, PA
 Wisconsin Style Inc., Milwaukee, WI
 Wise Ones Inc., Putney, VT

Women Empowerment Institute Inc., New York, NY
 Women of the Celebrity Golf Association Inc., Ocean City, MD
 Womens Consumer Foundation Inc., New York, NY
 Womens Network, Denver, CO
 Workplace Literacy Foundation of America, New York, NY
 World Peace Championship, Phoenix, AZ
 Worlds of Wisdom Child Development Services Corp., East Stroudsburg, PA
 Wyoming Perinatal Substance Abuse Coalition, Casper, WY
 Yes I Can, Bronx, NY
 Youth Action Homes III H D F C , New York, NY
 Youth Benefits Inc., Northglenn, CO
 Youth Berkeley, Moncks Corner, SC
 Youth Enhancement Services, Harrisburg, PA
 Youth Outreach International, Vero Beach, FL
 Youthventures Inc., Tallahassee, FL
 Zocalo Theatre & Performance Company, Houston, TX

If an organization listed above submits information that warrants the renewal of its classification as a public charity or as a private operating foundation, the Internal Revenue Service will issue a ruling or determination letter with the revised classification as to foundation status. Grantors and contributors may thereafter rely upon such ruling or determination letter as provided in section 1.509(a)-7 of the Income Tax Regulations. It is not the practice of the Service to announce such revised classification of foundation status in the Internal Revenue Bulletin.

Definition of Terms

Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:

Amplified describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

Clarified is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

Distinguished describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

Modified is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it ap-

plies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

Obsoleted describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in law or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

Revoked describes situations where the position in the previously published ruling is not correct and the correct position is being stated in the new ruling.

Superseded describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case the previously published ruling is first modified and then, as modified, is superseded.

Supplemented is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

Suspended is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

Abbreviations

The following abbreviations in current use and formerly used will appear in material published in the Bulletin.

A—Individual.
Acq.—Acquiescence.
B—Individual.
BE—Beneficiary.
BK—Bank.
B.T.A.—Board of Tax Appeals.
C.—Individual.
C.B.—Cumulative Bulletin.
CFR—Code of Federal Regulations.
CI—City.
COOP—Cooperative.
Ct.D.—Court Decision.
CY—County.
D—Decedent.
DC—Dummy Corporation.
DE—Donee.
Del. Order—Delegation Order.
DISC—Domestic International Sales Corporation.
DR—Donor.
E—Estate.
EE—Employee.

E.O.—Executive Order.
ER—Employer.
ERISA—Employee Retirement Income Security Act.
EX—Executor.
F—Fiduciary.
FC—Foreign Country.
FICA—Federal Insurance Contribution Act.
FISC—Foreign International Sales Company.
FPH—Foreign Personal Holding Company.
F.R.—Federal Register.
FUTA—Federal Unemployment Tax Act.
FX—Foreign Corporation.
G.C.M.—Chief Counsel's Memorandum.
GE—Grantee.
GP—General Partner.
GR—Grantor.
IC—Insurance Company.
I.R.B.—Internal Revenue Bulletin.
LE—Lessee.
LP—Limited Partner.
LR—Lessor.
M—Minor.
Nonacq.—Nonacquiescence.
O—Organization.
P—Parent Corporation.

PHC—Personal Holding Company.
PO—Possession of the U.S.
PR—Partner.
PRS—Partnership.
PTE—Prohibited Transaction Exemption.
Pub. L.—Public Law.
REIT—Real Estate Investment Trust.
Rev. Proc.—Revenue Procedure.
Rev. Rul.—Revenue Ruling.
S—Subsidiary.
S.P.R.—Statements of Procedural Rules.
Stat.—Statutes at Large.
T—Target Corporation.
T.C.—Tax Court.
T.D.—Treasury Decision.
TFE—Transferee.
TFR—Transferor.
T.I.R.—Technical Information Release.
TP—Taxpayer.
TR—Trust.
TT—Trustee.
U.S.C.—United States Code.
X—Corporation.
Y—Corporation.
Z—Corporation.

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¹ A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 1999–1 through 1999–26 will be found in Internal Revenue Bulletin 1999–27, dated July 6, 1999.

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¹ A cumulative finding list for previously published items mentioned in Internal Revenue Bulletins 1999–1 through 1999–26 will be found in Internal Revenue Bulletin 1999–27, dated July 6, 1999.

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